Q.-Now, if you will just take that piece of paper (handing paper to witness), will you kindly look and see what the company admitted its own personal property to be? A .- There is no necessity of

doing it at all.
Q.-I want you to make some figures on it. A.-There is no necessity of doing it at all.

Q-It isn't a question of necessity; it is a quesof getting this matter straightened out? A .-Q.-No, no. I am going to have you do some subtraction right here, and see if we can agree on something. Now, put down there the personal property. I will read it to you, or you can read it ourself. Are you able to write? A .- Yes, I am

able to write and read and figure. Q.-I thought you were. A.-But you have it right here without me doing it.

Q.-Will you kindly do it? A .- No. sir. -I will put you this question, then. I suppose have no inquisitorial power to compel you to personal property return which I show you therewon follow these figures? Mr. Hammond, take his down. Take the personal property item, \$17,are use 19 deduct from that statement of indebtedness here, loans and accounts payable, \$12,213,807 84 Now, deducting the debts from the assets, what do you get? Can you tell me? A .- You have got-Have you figured it? A .- I have not

O -And you don't care to figure it? A .- I have told you I won't figure it. Q .- You won't? A .- I won't figure it on that. If

I wanted to, I could figure it very quick. Mr. Moss-What do you find that makes, Mr.

Mr. Hammond-\$4,849,978 25.

A .-\$1,896,550 26.

Mr. Moss-Now, you have also said that there should be deducted from that amount United States securities \$714,000? A .- Yes. Mr. Moss-Just deduct that, Mr. Hammon

Mr. Hammond-It leaves \$4,135,978 35. -New, is there anything else there that should he deducted? A .- Aren't there any other stocks

Q.-That is all, isn't it? A.-You have here New York State Canal Company and you have here 10 per cent of that. Hoffman-How many of them are there

CLAIM OF EXEMPTION. Moss-Are they exempt? A - Yes

Q.-How do you know they are? A.-I know they

Q .- Do you know the law on the subject? Q.-What is the law? A.-State and United

States, as well as city, securities are exempt, as Mr. Moss-I do not know of any such law, but

put down \$1.896,550 26. Mr. Hammond—That makes \$2,239,428 09 Q-Are there any other deductions that you can figure out? A .- Ten per cent of the surplus, \$700.000

Q.-Ten per cent of the surplus? A .- Of the sur-Q .- How is that exempt? A .- That is, over 10 per cent of the surplus we tax. Ten per cent is ex-

cent, it is taxable. Q -Ten per cent is exempt? A .- Yes, sir; and over 10 per cent is taxable. Mr. Moss-I don't know of any law for that, but if that is the claim the witness makes, deduct

empt, and if they have a surplus of over 10 per

\$700,000 from that. The Chairman-Is there anything to show there is 10 per cent? A .- It is right there. Mr. Moss-No, there is no statement of any sur

plus at all. Where do you find any statement of any surplus? Ten per cent of \$7,000,000 is simply 10 per cent of the capital stock; that is all. A .- That is right. It is taken as such. Q.-Do you take the capital stock as a surplus? -No, but the surplus earnings-10 per cent of the

assess, if there is any surplus earnings.

ings there at all. A .- \$8.071,248 99, the amount of surplus earnings. Q.-Well, \$700,000 is not 10 per cent of \$8.071,248 99-

7 per cent is not 10 per cent of that amount? A .-About that. Q .- No. A .- A little more.

Q .- A difference of \$100,000. Whatever you figured in was 10 per cent of the capital. Well, now, let us assume for a moment that you had a right to made a deduction of 10 per cent on the capital,

Mr. Hammond-One million, five hundred and forty-nine thousand, four hundred and twentyeight dollars and nine cents. Q .- Now, then, allowing you everything that y

can talk about is a million and a half. How did ou reduce that to \$600,000? A .- How much is that? Mr. Hammond-One million, five hundred and thirty-nine thousand, four hundred and twentyeight dollars and nine cents. The Witness-What basis are you figuring on?

O -On figures you have given. A -I haven't given any figures, Mr. Moss. capital there or assets?

GRELL MAKES THE TRUST IN DEBT Q.-Now, Mr. Grell, we have gone over this thing step by step, and the figures have been put down as you read them, as they were pointed out. Now, I ask you this simple question. After having gone this figuration with you, and having allowed them \$700,000, which does not appear to me to be a proper allowance, but having allowed it, we have a million and a half, and you have accepted by consent of a valuation of \$600,000? A .-

Q-Why did you do it? A.-Why did I do it? A .- Why, it is very plain, the figures are Capital and stocks; capital stocks, \$15.071, 249; 10 per cent of the capital, \$700,000. Real estate, \$13.479.047; stocks and other securities, \$2,610.550

makes a debt of \$16,789,597, and assets of \$15,971,249.

Q-Leaves a debt of \$15,000,000, you say? A .- No. Q.-The capital \$15,000,000 and the debt \$16,000,000 A .- Of real estate deduction. Q.-Upon that, then, the company was \$1,700,000 worse off than nothing? A.-That is true. They

had no assessable property. Q.-Who made those figures on that yellow paper? -That was the chief deputy. That is a return

Who? Mr Grell? A.-No.

Q.-Or Mr. Taggert? A.-Yes. Q.-Mr. Taggert. Now, if you start up there with

\$15,000,000, and attempt to deduct from it \$13,000,-600, don't you see that you have started on a very inadequate figure, because the company admits its gross asset to be \$27,000,000 and not \$15,000,000? A.— Who took this? This is not my figuring at all. This is Mr. Feitner's

Q.-That is Mr. Feitner's figuring? But there is your signature "G." on it. A .- I know, we have to have three signatures.

Q - You don't sign what you don't know anything about? A .- We have so many we can't know the exact figures in everything.

SIGNED IT WHEN TOLD TO. Q.—You mean to say, then, you have no knowledge of this matter? A.—Not this particular one.

Q .-- And you put your signature on it because Mr. Feitner had done it? A .- Of course, we have to do it; couldn't get along otherwise. Q-Don't you see now that what I told you is true? If you are going to deduct real estate the valuation, you have got to start with a valua-

tion that improves real estate? A .- That is true. Q -And that is \$27,000,000 and not \$15,000,000? A -Oh, no. it is not \$27,000,000.

Q.-Doesn't that say so? A.-Real estate and per-Q.-Real estate and personal property, \$27,000,000? A.-Now, let me tell you the majority of these cor-porations don't give us the true returns.

Q.-Very likely not. A.-Therefore you have the

Q .- They don't tell you they have more than they ave? A -No.

Q.-They generally put it underneath? A.-You know, Mr. Moss, I didn't handle this. Q -- If they make any error, they err in their own

layor? A.—Not necessarily.

Q.—You haven't known them to tell you they have property that they didn't own? A.—I have known them to make mistakes and make the figures larger than they were.

-You have? What company did that? A .- I don't know. We have had it frequently. Q .- Was it the Standard Oli Company? A .- I don't know. I didn't have it.

Mr. Moss-I think Mr. Hoffman wants to look at this? A.-Yes, I would like to have it. (Paper handed to Mr. Hoffman.)

-Now, just a few moments. I have kept you much longer than I meant to. We were talking about equalization of real estate before recess, and I called your attention to blocks 123 to 124, and you noticed that on that block the increase was \$1,665,500, a pretty large increase for one block?

A .- Depends on the section, Mr. Moss. Q.—The second report was for the blocks 125 to 127, being Barclay-st., Church-st., Park Place

and Murray-st., and I want you to notice that on pointed as a Deputy Tax Commissioner on June 2, that block there is absolutely no increase whatever. that block there is absolutely no increase whatever, except in one case, when \$15,000 is added for an improved building. A .- The neighborhood may have warranted it.

Q.-But the block on which \$1,055,000 was added was included by Barciay-st., Park Place, Broadway, College Place and Murray-st., and we have already seen that the Broadway front didn't have much of an increase; this block which is not incrensed at all is Park Place, Church-st., Barciay st., Murray-st., just the next block? A.-Ther might not have been any improvements there. Prob

ably the next block, there were new buildings there. Q.-But, sir, on the first section there is not an improvement. It is all there, every addition is put for the purpose of equalization? A .- But this h is only a memorandum. That is not a recommenda-

Mr. Hoffman-Just one moment. Mr. Moss, this statement is very plain of explanation. I think, if you read from this down, you will find probably that you have included in the \$27,000,000 property

that is outside of the State of New-York. Mr. Moss-No, I know just what you are talking about, Mr. Hoffman. "Real estate in other States and foreign countries." We are not talking abou

Mr. Hoffman-But the statement goes on Mr. Moss, to describe what real estate and what personal property in the State of New-York, and it shows \$15,000,000 in place of \$27,000,000; and then, de ducting from that, why, it would make the statement correct.

Mr. Moss-I do not see It. Mr. Hoffman-1 wish you would just read it, or give it to me and I will read it.

Mr. Moss-I cannot make it out. MR. FEITNER EXPLAINS.

Mr. Feltner-Let me see it, if you please. I think I can tell you what it is. (The paper is handed to Mr. Feitner.) It has been taken on the basis of capital and surplus, in accordance with the ruling of the Court of Appeals. The Court of Appeals holds that you must take it on the basis of capital and surplus, and here is \$7,000,000 capital and \$8,000. 000 of surplus, and, making the legal deductions of the assessed value of real estate, the stocks which they hold and 10 per cent would make it.

Hoffman-Won't you read that statement Mr. Feither-But that does not make much dit ference, when we take it on the basis of capital

and surplus, as the Court of Appeals requires. Wilson-Then the capital and surplus together make \$15,000,000? Mr. Feitner-Yes; \$15,000,000.

Mr. Moss-But, you see, you figure on the real estate, which has already been taxed. Mr. Feitner-But you must do that under the law. You are giving the valuation of capital and

Mr. Moss-Well. I am very glad to have the partment put its explanation on the record. I have been trying very hard to get Mr. Grell to do it, and if Mr. Feitner has got it, satisfactory to him

why, it satisfies me.

The Witness-I told you that before, Mr. Mos but you would not take those figures there. It is not my fault: it is your fault.

not my fault; it is your fault.

Q-Now, you notice that in the next block, Mr.

Grell, surrounded by bulkheads, Murray-st., Warren-st, and Washington-st., there is an addition of
\$106,000, which is placed on three plots, and not an
increase on another plot in the whole page. That
is what it appears. Now, it is very apparent, Mr.

Grell-and that is the condition of all these reports

-that in some blocks there is no increase, in other
blocks there are very heavy increases, in some
blocks a few portions are increased, and no others,
and the increase is always for equalization. Now, and the increase is always for equalization. Now isn't it perfectly clear, Mr. Grell, that the deputies have tried to take the amount that was necessary to be added to their sections and divide it up among the houses as best they could? A.—Repeat that question, please

WILL NOT ADMIT IT.

Q.—Isn't it perfectly clear that the deputies have taken the amount that seemed to be necessary to add for their sections, and divided it up among the houses, as best they could? A.—Not necesouses as best they could? A.—Not neces-; no. sir. Well, what does it look like to you? A.— you see, some property probably could stand

Q.—Well, what does it look like to you? A.—Well, you see, some property probably could stand a raise in its capacity, where others could not. There is a vast difference in property, Mr. Moss, when you come to the raise of property.

Q.—I show you two more of these, it is pretty hard to explain them. I know, but I want to give you the chance if you can do it. I show you this block, Church-st. Reade-st., Dunne-st. and Broadway. There is a nice, important block, isn't it? A.—But, Mr. Moss, you cannot take that figure there (indicating the paper) as the record.

Q.—You may refer to your record in any way you please. A.—Well, it doesn't say that that is the record; the record doesn't say that they are carried over, as they stand here (indicating). This is a memorandum.

ried over, as they stand here tindicating, a memorandum.

Q.—The record is here. These are the figures of your deputy (indicating). There, you see, No. 102 Duane-st, was increased 103% per cent; No. 104 Duane-st, was increased the same ratio; No. 100 Duane-st, was increased 91 per cent; No. 96 Duane-st, was increased 231-3 per cent; No. 96 Duane-st, was increased 231-3 per cent. No. 96 Duane-st, was increased 78 per cent. But you get on 10 Broadway, No. 303 Broadway, the corner, was increased only 12½ per cent, while No. 301 Broadway, next door, was increased 40 per cent; No. 2998, 30 per cent; No. 299, 662-3 per cent; No. 26, 693-13 per cent; Nos. 293 and 295 Broadway, only 25 per cent, and the next corner, No. 291 Broadway, for the contraction of the next corner, No. 291 Broadway, only 10 per cent; No. 297, No. 299 Broadway, No. 200 per cent; N way, only 10 per cent

way, only 10 per cent. Now, there you have two Broadway corners increased respectively 10 and 12½ per cent, while a building down in Duane-st-two of them—was increased 103 per cent; and you have no idea how that is done? A.—That is a deputy's duty. Mr. Moss. I haven't any idea why he done it. I don't know the reason he done it. Q.—Then on block 18; not block 18—that should be No. 153 to 155 Reade-st., Broadway, Duane. Elm, Pearl. There we have Nos. 62 and 64 Duane-st., increased 109 per cent; Nos. 65 and 68 Duane-st., increased 69 per cent; No. 551 Pearl-st., increased 49 per cent; No. 542 Pearl-st., increased 430 per cent; Nos. 541 and 547 Pearl-st., increased 63 per cent; No. 22 Elm-st., increased only 20 per cent.

FEITNER GROWS IMPATIENT.

Mr. Feitner-I would like to have some arrangement made to facilitate this matter. Here are fifteen deputies waiting four or five days.

Mr. Moss-Not four or five days. Now, don't let us have any discussion. Tell me who the deputies are who are here.

Mr. Feitner-Several in the Borough of Manhattan, three in the Borough of Brooklyn.

Mr. Moss-Who in the Borough of Manhattan? You see, there are some we can't get without sub-

poenis.

Mr. Feitner—About eight or nine in the Borough of Manhattan. There are three in the Borough of The Bronx, three in the Borough of Brooklyn and three in the Borough of Queens.

Mr. Moss—Who is here from The Bronx? A.—Mr. Ford, Mr. Kelly, Mr. Cunningham—four from The Bronx. Why, this will take until the ist of July.

Mr. Moss—Is Michael Ryan here?

Feitner-Yes. Moss-Well, let Mr. Ryan remain. Is Mr.

Mr. Moss-Let Mr. Gardner remain. Is Mr. Mr. Moss-Let Mr. Gardner remain.

Feitner-Yes. Moss-Let Mr. Blumers stay. Is Mr. Uiblein Feitner-Yes. Moss-Let Mr. Uthlein stay. Is Mr. Greenfield

ere?
Mr. Feitner-No; he was not subpoenaed. He will be here for you, if it is important.
Mr. Moss-Is Mr. Connolly here?

Moss-Is Mr. Connolly here?
Feitner-Yes.
Moss-Where is Mr. Connolly?
Feitner-Out in the hall.
Moss-Is Mr. Craigin here?
Feitner-Yes.
Moss-Mr. Sleeman? Is Mr. Larkin here?
Feitner-Yes.
Moss-Well, ask Mr. Ryan, Mr. Blumers, Mr.
ein, Mr. Greenfield and Mr. Larkin to remain the others return here in the morning, and it be all right.

Which, Mr. Greenfield and Mr. Larkin to remain and the others return here in the morning, and it will be all right. Moss, can't you arrange for four or five of these to be here to-morrow and let the rest do their work?

Mr. Moss-I can hardly do that now. If I can send you word after we get through this afternoon I will do that.

ill do that.

r. Feitner-Well, all right.

r. Moss-I want to arrange as well as I can,

r. Moss-I want to arrange here, too. You

my difficulties are quite large here, too. You

Mr. Feitner, you know all about this Depart.

see. Mr. Feitner, you know all above use time to do ment and I don't.

Mr. Feitner-You know it will take us time to do this work and have it ready by the 1st of July.

The Chairman-All of those except those requested to remain may now go.

Mr. Moss-Mr. Grell, you may be excused until to-morrow morning, when you will have the rest of that information for us.

Mr. Hoffman-I would like to have you make a copy of that statement.

Mr. Moss-Is Mr. Cunningham here?

Mr. Moss-Is Mr. Cunningham here?

y of that statement of the control o site paper. Mr. Grell-I will bring you a copy to-morrow

FROM GROCERIES TO TAXATION. MR. BLUMERS EXPLAINS HIS RARE QUALL-FICATIONS FOR VALUING REAL ESTATE. Mr. Moss-Mr. Blumers, step forward, please. William Blumers sworn. Mr. Moss-Are you a Deputy Tax Commissioner?

Mr. Moss-Are you a Deputy
A.—Yes.
Q.—You are one of the gentlemen who go around
and look at property and estimate its value, and
put it down on a book, and the figures you put in
the book are the figures upon which the people
have to pay? A.—According to law.
Q.—The only way they can be relieved from
the figures which you put down is by appealing
to the Commissioners? A.—Yes, sir.
Q.—You understand that to be the law? A.—Yes,

Sir.

Q.—And that is what you act upon? A.—Yes, sir.

Q.—How long have you been a Deputy Tax Commissioner? A.—Since June, 1898.

Q.—How did you get appointed? A.—I was notified
by the Chief of the Board of Taxes and Assessments.

Q.—What were you notified? A.—Ti.

Q.-How and when? A.-I went to the Civil Ser-ice Board.

s Board.

- Did you go to any one else? A.—No.

- Who recommended you? A.—No one.

- Nobody at all? A.—No.

- You had no recommendations on your Civil vice papers? A.—I have four ordinary store-

Q-And you passed an examination, did you! -Do you remember what rating you had on examination? A.—I do not. Either 76 or 78, I eve. I don't know the percentage. —Seventy-six or 78, you say? A.—And a frac-

Q .- Seventy-eight I find on the official document, Yes.

-What business were you in when you were binted? A.-Deilcacies, fancy groceries and

ardware.
Q.—A delicatessen store? A.—No; wholesale.
Q.—Where? A.—At the foot of East Thirty-fifth-st.
Q.—How long did you keep that store? A.—It was not a store; it was a concern I was interested in with three other brothers, since 1876.
Q.—Then that wholesale grocery or delicacy business has been your business since 1876.
A.—Yes, it. HAD REAL ESTATE EXPERIENCE.

Q-Have you ever been in the real estate busi-ess? A.-Right along. We built our own prop-Right along. We built our own prop-and I was agent for some real estate in the mean time.

Q-If you had a large wholesale business there, what time did you have to be agent for other people? A-Any time I took, being concerned in the business. interest did you have in the grocery A.-Definitely stated, four brothers to-

business? A.—Definitely stated, four brothers together.
Q.—You returned on your papers that you are a
salesman? A.—Salesman in the grocery business;
fancy groceries and delicacies.
Q.—Why didn't you tell the Commissioners of
Civil Service that you were part owner in the
pusiness? A.—I am not what you may say lawfully, to this day.
Q.—Weren't you when you went into the Civil
Service examination a part owner of the business?
A.—No.
Q.—You were simply a salesman there? A.—Yes,
str.

str.
Q-You gave me to understand you had three brothers with you in the business: that you and your three brothers owned the business. A.-I said I was with three of my brothers there in the business. And they are now in there.
Q-They are now in there? A.-Yes.
Q-And you were there only as a salesman?
A.-Yes.

A.—Yes, Q.—Were you on a salary? A.—My oldest brother was the owner of the business. Q.—Were you on a salary? A.—Yes, sir. Q.—And that was your condition from 1876 on?

-What salary are you receiving as a Deputy missioner? A -\$1.700. Q-1,70° A.-Yes.
Q-Whereabouts are you assessing? A.-The
IVth District of the Borough of Queens.
Q.-Borough of Queens, what district is that?

Newtown.
--Where do you live? A -- First-ave., Manattan.

Q.—What experience have you ever had in Queens ounty real estate matters. A.—I was over there wo days a week for the last stateen years.

Q.—Doing what. A.—Salesman.

Q.—As a salesman, you understood the value of ceats and canned goods, of course. A.—And of

al estate, too. Q-And of real estate? A.-Which I sold over What real estate did you sell in Queen ty? A.-I can mention two pieces in Throop nty? A.-I can member . No. 206.
Is that in Queens County? A.-That is in oklyn.

That is in Brooklyn? A.-Yes, but not so far in the Borough of Queens.

the Borough of Queens.

-And what else? A - Hamburg-ave.

-That is in Brooklyn? A - Yes, very close to city line though.

But not close to the Borough of Queens, is

A.—Yes.

Q.—But not close to the Borough of Queens, 2° A.—Yes.
Q.—What else did you sell? A.—Nothing.
Q.—When did you sell Throop-ave? A.—A numer of years ago.
Q.—Good many years ago? A.—I can't remember.
Q.—Ten years ago? A.—I guess so; almost.
Q.—When did you sell Hamburg-ave.? A.—Six or seven, or a little while thereafter.
Q.—Six or seven years ago? A.—It may have seen a year or two after. THAT ENDED HIS EXPERIENCE.

Q-What other experience did you have in real estate in the Borough of Queens? A-Well, not any to say that I can remember in the Borough of Queens.
Q.-Did you increase the assessments in New-town? A.-Yes.
Q.-How much? A.-Some.
Q.-How much? A.-I am unable to say that.
Q.-The average increase for the Borough of Queens, according to the published statement of this Department, was quite large. Were your in-Queens, according to the published s this Department, was quite large. We creases up to the average? A.-About,

Q -How did you know that you had to increase A .- Why, the charter is plain on that subject Q - Does the charter say you must increase? A -Why, no. scribes to assess a piece of property what it

would under ordinary circumstances sell for, Q - What instructions did you receive about infrom the charter. mony of Mr. Grell a little while ago, that Queens assessments were up to about the 100 per cent

limit and sometimes over? A -I did not hear all of Mr Grell's testimony. Q.-Well, that is what he testified to. Does that agree with your experience? A .- Not entirely in my district.

Q.-He is speaking about past times; not, of assessing property in that borough? Was it up to the 100 per cent limit in 1898? A.—Oh, nowhere near. O -It was not? How do you know that? A. Well. I found the records of selling proved that

Q-And did you try to bring it up to the 100 per cent limit? A.-I don't understand you by the 100 per cent limit. I took the charter and assessed it for what it would sell for under ordinary circum-

stances. CONTRADICTS HIMSELF.

Q-Mr. Feitner testified that the intention was to assess at about 75 per cent of the recorded sales. Did you receive any such instructions as that

Q .- Did you assess at 75 per cent of the recorded sales? A.-No. sir. Q.-You did not? A.-No. sir.

Q -You assessed at the full recorded sales? A. don't say, what you call a full. I assessed ac ording as the charter prescribes-what it would Q -Do you know whether or not it has been a

tom in the past to assess property at less than its full value? A -I do not sir. Q.-Have you ever thought that it was a pro thing to assess property at less than its value A -I did not think I had any right to think. I had a right to follow the charter as to instructions. Q.—But have you ever thought it a proper thing to assess property at less than its actual value

A .- No, str; I have not. Q .- And you have never done so? A .- No, sir. Q-I want to read your answer to that question in the Civil Service examination. The question was: "As a rule the assessed value of real estate is considerably lower than its market value your opinion is there any sound reason for this value. If so, what?" Your answer was: "Yes. there is. As two properties alike, owned by two different men or owners, will hardly bring the same returns of rent, and will hardly be kept in good order for the same money, therefore, not being able to exactly find this, there is a sound reason for keeping below the actual value so as not to infure the man that has not the executive ability

A .- I believe so. Q .- And was that the way you thought at that time? A.-At that time, yes. Q.-Do you think so still? A.-Not entirely

manage his property." Was that your answer

THIS CHANGED HIS MIND.

Q -What has changed your opinion? A -My low rating in the examination. Q-Your low rating in the examination, which was 71? A-78. Q.-Upon this general paper, it was 71-71 on this

general paper. A .- All right. Q .- You were fortunate to get 100 per cent in

general paper. A.—All right.

Q.—You were fortunate to get 100 per cent in your arithmetic, and that pulled you up. You were also asked this question: "The owner of a house complains that the assessment is too high. The case is given to you for investigation. Assuming such facts as you please, write a report to the president of the Tax Commissioners, stating fully the procedure and the results of your investigation? You answered that: "To the Hon. Thomas L. Feitner. President of the Tax Board. Dear Sir. As directed by your honorable Board, on April—1888, I have examined the complaint of John Doe—excessive assessment of Mr. John Doe, of No.—9t., New-York—and find after due diligence he is not entitled to any reduction in his assessment, saild Mr. John Doe having, in my estimation, not stated the truth in the figure of the amount of his rents that he collects on the same, and also the value of his improvements." That was your answer to that question, was it? A.—I believe so. Q.—Now, your rating upon the general paper was 22 by one examiner, 70 by the other, and the average was 71. Your rating for writing by each examiner was 86, and by the other, and the average was 71. Your rating for experience by one examiner was 86, and by the other 5, making an average of 75. And had it not been for your good fortune on that arithmetic paper, your percentage would have been quite low. A.—I don't think there was any good fortune in that.

Q.—Had it not been for your excellence. I will say, your marking would have been very low. Now, in assessing the property in your district, did you consult with any real estate dealers? A.—Usually with owners.

Q.—Did you consult with the owners? A.—As to the figures obtainable in the immediate neighborhood.

Q.—Did you tell any owner what you were going to assess him at? A.—Oh, no.

hood. Q-Did you tell any owner what you were going to assess him at? A.-Oh, no.

Q.-Did you ask any owner the value of his prop-

Q.—You did? A.—Yes. Q.—Did he know what you were asking it for? -Why didn't he? A.—Because I don't think they would have stated the truth.

Q.-You went to the owners, but you went, not stating your real purpose? A.-Yes, sir.

QUESTIONED THE OWNERS. Q.—You went to the owners and asked them the value of their property? A.—That was all.
Q.—You went to them in what way—representing yourself to be a real estate speculator? A.—Representing myself as nothing. They did not put the average of the contraction of the contraction.

Q.—Who instructed you to do it that way? A.—My own common sense.

The Chairman—What was your custom? You went to the roal estate owner and asked him what he valued his property at? A.—In very few cases.

The record shows

-What record do you mean? A.—'The Record Guide.'' And they show the transfers.

-How many on an average? A.—One hundred three months.

T. Moss—Whom did you report to? You made kly reports, I suppose; you made weekly reports liar to these? A.—Yes. m did you give those reports to? A .- The

of of the office.

—Who was that? A.—Mr. Bell.

—Did you come to New-York with those rets? A.—I had to come to New-York to do the
se work, we were so much in arrears in fixing
the field books, the maps were not ready. I had
come over very often to the New-York office.

—But you had an office in Queeus? A.—Yes. -Who was in charge of that? A -Mr. Condon.
-Didn't you report to Mr. Condon? A -No. I
directed by the chief to report to the Newk office to facilitate matters for myself.
-Didn't you have any consultation with Mr.

Didn't you have any consultation with Mr. ton, the chief of the office? A - No.

And did the other deputies report to New-Only yourself? A .- No, there were several A. A. G. there were several Q.—Why was that so in your case? Why weren't ou reporting to the chief of the Queens County wifice? A.—Our maps were not ready, and I had to all every third or fourth day, sometimes every other day, to get hew sheets.

Q.—Then in fixing the values in Queens County, there you were, you didn't have the advice of the hief of the Queens County office? A.—He didn't dvise, so far as I know.

HE TOOK NO ADVICE.

Q. Who did advise you in fixing values? A .- No

Q.-In how many cases did you consult with the warrs in the cases you have testified to? A.-It where in the cases you have restified to? A.-It is pretty hard for me to say.

Q.-Were there many? A.-Not many.
Q.-Hinff a dozen? A.-More.
Q.-Ten? A.-Yes.
Q.-Why did you see the owners in only ten cases?
A.-There was vacant property in a good many cases, we couldn't find the owners.
Q.-Weren't there more than ten occupied places in the district you covered? A.-Yes.
Q.-Hundreds of occupied places in your district?
A.-Yes.

es.—Why didn't you see the owners in each case?—Why didn't you see the owners in each case?
was the right thing to do in ten cases, why
do it in all? A—it would take me a year and
if to do it, and I had to get ready by New

-Didn't you have any headquarters over there? No. sit.

Then you had no consultation with real establishment of experts in that locality? A. Being ontact such a long while with real estate.

No. I am asking you while you were an fail, and while you were on the work of fixing values for the purpose of taxation, you going from the Borough of Manhattan, in which still live, did you have any consultation with extreal estate men of the Borough of Queens, le you were fixing those values? A.—I was

man--Never mind that now. Answer the question, A.-Yes.
did you consult with? A.-Some people in Brooklyn.

What was his name? A .- His name was Ham-Q.—Did you consult with him? A.—I don't can't a consultation, I merely asked him what lots were princing in his immediate vicinity.

Q.—Did you consult with any one else? A.—And I went to some of the owners.

Q.—You have said you went to about ten owners. Is that all the consultation you had? A.—I believe

HOW HE GOT THE BASIS.

-How did you get the basis for estimating les? A.-By getting the figures of sales. -Are sales always reliable? A.-Ir you have sales in an immediate neighborhood, I am sure

Q—Where are your books. (the duces a book).
Q—Did you have any consultations with Mr. Condon and Mr. Powell, the chief and deputy chief of the Queens County office, about values? A.—There is no deputy chief in Queens County.
Q—There is a chief clerk? A.—A chief clerk, yes, Q—Well, now let us strike in here at random and see what we find in your book. You did not say that you had made very heavy increases, but let us see. Here is the property of Alloe Schwartz, increased from 16% to \$1,200, 100 per cent. What was that increase made for? A.—Improvements on the

property.

Q.—Where does it show that? A.—(Indicating)
There are the marks on this book. are the marks on this book.

hose marks show the improvements, do

A.-Yes.

y? A.-Yes.

-Here you are on an opposite corner; you have eased from \$800 to \$1.500. What was that for To equalize with the adjoining property. Q.-Well, the adjoining property is raised 50 per Q.—But this property is raised almost 100 per cent.

w does that equalize? A .- I don't think you have to explain that. You have said that it was to equalize with he adjoining property, and I have shown you that he adjoining property was raised 50 per cent and this particular place is raised nearly 100 per cent. Assessments are no criterion to go by.

Q.-But you said it was to equalize the adjoining property. A .- But you base your questions on ormer assessments, and common sense will tell you hat former assessments are no criterion to go by. Q -Common sense will tell you that? A

Q - What are they in the book for? A - What? -The former assessments? A -Sort of a guide LEANED HARD ON THE CHARTER. Q -If you cannot go by the former assessments,

what can you go by? A .- The charter. Q.-The charter does not tell you what the value f property is? A .- From my Civil Service examinaion, it is proven that I am able to assess Q-It proves that you have passed your examina-ion; that is all that it proves. It does not prove

that you are able to assess. A .- The Civil Service examiners seemed to think so. Q-Your average was 71 on your examination papers? A.-My percentage was 78, Mr. Moss. Q-I am speaking of your general papers. You say you only talked with Mr. Hamilton about some

lots in his neighborhood, and you only talked with about ten owners, and you are not in the real estate isiness, but are simply in the grocery business Now, I would like to know where you got your basis for going over this entire place of Newtown and making your assessments? A.-Arriving at the course of construction of buildings.

Q.-Haye you ever been a builder? A.-Yes, sir,

we have built our own buildings. Q .- You have built your own factory? A .- Oh, no; quite a building What kind of a building? A.-Brick building. Q .- Brick building. When did you build it? A.

Q-What part did you take in the building? A-From the blasting of the rock to the covering of Q-What did you do? A-Figuring; financial

Q .- That is one building in the city of New-York. How many buildings like that did you value in the cwn of Newtown? A.—Oh, there are quite some. Q.—How many? A.—Oh, that is impossible Q-Did you learn from the building of that house

how to value wooden buildings, cottages and things of that kind? A -Undoubtedly. Q.-What kind of building have you got? A .-Brick building. Q.-How large? A.-About 73 by 75.

Q.—How many stories? A.—Five. Q.—Built in 1892. Now, you feel, because you are salesman in a business owned by your eldest brother, and helped him in the figuring on a build-ing in the city of New-York, 73 by 78, that you are able to go into the Borough of Queens and value a building there? A.-I do, and the results of my as-

DID IT TO HIS OWN SATISFACTION. Q -And your ability to value the land in the different corners and the different points in Newtown is got in no other way than those that you have testified to? A.—To my satisfaction.

Q.—To your satisfaction. You are able to do it

sessments will show it.

lone what was right toward the public. Q.-Now, what was the percentage of increase in ewtown, as you made it? A .- I don't know. Q.-Haven't you figured it up? A.-I haven't had that much time Q .- How many pieces have you had to examine?

.-Something over twelve thousand. Q.-Twelve thousand pieces. And the law ou to look at each piece? A .- I did, str. Q .- You did. In what length of time? A .- Three Q.-In three months you went over twelv sand pieces and examined them and put a valuaon en for the purpose of taxation? A .- Yes, sir.

Q.-With no other previous experience except you

ness and helped to figure on the building, and eight, nine or ten years ago, you sold two pieces of property in Brooklyn? A.-Well, I have had-

-Anything eise? A.-Other real estate.
-What real estate? A.-Different sales.
-What sales? A.-Before 1 ever went in the

Tax Department.
Q.-What sales A.-In the city of New-York as well as Brooklyn.

Well as Brooklyn?

Q.-How many sales in the city of New-York and Brooklyn? A.-I am not able to state.

Q.-Anything expensive? A.-No.

Q.-Well. I don't care to pursue it, then. Here I notice in Sprague-st, you didn't raise at all, except one piece from \$400 to \$500 for some improvements. There you are exactly even. Here at Trains's Meadow, is it? A.-Trains's Meadow.

FIGURES OUT AN INCREASE.

Q.—You decreased from \$9,900 to \$7,000. What is that? A.—That is not a decrease. The old assessors assessed by names, and took different pieces, and the new system cut it up into different pieces, and assessed those, and there is actually an increase in 1899.

Q.—There is now much increase? A.—I don't remember how they are all located. Now, this is Mr. Trull's. No. 9,400. Now, see that piece, Block 1, Lot 67.—

member how the first over here on Leveredge-Trull's, No. 9,400. Now, see that particles of the Leveredge-Q.—Tell me about this over here on Leveredge-st. You have them increased, \$50 lots increased to \$75, a whole string of them. A.—Not all of them; only about one-half. The rest I left, according to

oration. Q.—There are some increases from \$50 to \$75, and some remained at \$75, and right among those that remained at \$75 is an increase from \$75 to \$600; what is that? A.—A building put on. Q.—What is the cause of those increases on Riker-ave. \$500 to \$1,200? A.—Buildings. Q.—Those are each for buildings, are they? A.—Some of them are very low, according to location in each block. Q.—There is a general increase of \$50 lots to \$75? A.—Well, no; not general, 1 think about one-third all through.

A.—Well, no; not general increase of s.a. loss to see A.—Well, no; not general. I think about one-third all through.

Q.—Why is this increase from \$75 to \$200? A.—The old assessor used not to make any distinction between a corner lot and the others.

Q.—Why is the other one increased from \$75 to \$150? A.—On the avenue? A.—Much more valuable than side-street lots, the old assessments not being any criterion to go by.

Q.—There is just where we get to the point. There you have various assessments which I showed you, and I suppose there are many more on the books, some which remained at the same figures, some increased 52 per cent, some increased 52 per cent, some more than that, and you say the old assessments are no criterion to go by at all, though you have it on your book. What information, expert information, have you had that enables you as a New-Yorker engaged in the grocery business, to go over to Queens (ounty and do those people justice? A.—The answer to that, I would say, would be the very few applications that were handed in for reduction.

FEW PROTESTS RECORDED.

Q-Now, do you think that is a fair answer to that question? Let me show you. Supposing you have a lot assessed hast year at \$100, this year you jump it to \$200, that is an increase of \$100, increase of 100 per cent. Now, the owner of that, some small person, living out there, perhaps, owns that lot. He appeals to the Tax Commissioners to reduce the assessment. He has got to prepare efficiently, got to get testimony? A.—No, makes an application for reduction.

Q-I understand, but carry it through. He may have to get testimony and be represented, and if he succeeds, all that he gains is \$2.07, supposing the tax rate to be \$2.07. You see that? A.—Yes.

Q-Where most of your property is valued in small amounts you can increase people 100 per cent, 200 per cent, 300 per cent, and it would not pay them to go and fight? A.—I can, but I didn't.

Q-You increased 100 per cent in a number of cases, as we see by the books. And it would not pay them to fight, because they would only get \$2.07 in the hundred of taxation? A.—You found one item here, a corner lot, and the former assessor, I suppose didn't think a corner lot was worth any more than the other.

Q-Do you know what the entire increase for

sessor, I suppose didn't think a corner lot was worth any more than the other.

Q-Do you know what the entire increase for queens County was? A-For Queens County?

Q-Yes for the Borough of Queens? A-I do not.

Q-Do you know what the percentage of increase for the Borough of Queens was? A.-I do not.

Q-Do you know what the percentage of increase for your district was? A.-I have not had time to get the particulars.

Q-You don't know, do you? A-No, sir. I know what percentage I have had of applications for re-You don't know, do you? A -No, sir. I know percentage I have had of applications for re-

Q - Have you had any instructions about the perincrease? A.-No. sir.

That will do.
nan-Walt. I have one or two questions Have you had any applications made to reduce the assessed valuation that you have placed upon the property? A.—Yes, gir. Q.—About how many? A.—I think somewheres near two hundred out of twelve thousand cases.

TWO HUNDRED OUT OF TWELVE THOUSAND Q.-Two hundred out of twelve thousand? A.-

Q.—What is necessary in the first instance—what is tep is necessary rather, in the first instance, to have the Commissioners act upon the assessed valuation placed upon property by a deputy or Commissioner by a person who feels himself agrieved; is it by application to the Tax Commissioner? A.—We have blank forms which they fill -And send in to the Tax Commissioner? A .-Tes sir.

Q.—That does not require persons who feel themelves aggrieved to go into court, does it? A.—

selves aggrieved to go into court,
No. sir.
Q.—They have the right to make the application,
in the first instance, to the Tax Commissioner? A.
—I am quite sure the daily papers published it
for three months, every day.
Q.—Well, they have that right, to make that ap-Well, they have that right, to make that ap-ion? A.-Yes, sir.
And then the Tax Commissioners have the educe the assessment if they deem it A.-Yes, sir, and they have done so in

some cases.

Mr. Hoffman—That is all.

The Witness—Are you through with me, gentlemen?
The Chairman—You say they have made a reduction from your figures in some cases? A.—Yes, sir, of ¼ per cent from the totals.
The Chairman—That is all.
Mr. Moss—is Mr. Ryan here—Mr. Michael Ryan?
Mr. Ryan—Yes, sir.

OBJECTS TO DOING SUMS. DEPUTY COMMISSIONER RYAN QUESTIONED ON HIS EXAMINATION PAPERS. Michael Ryan sworn. Mr. Moss-Are you a Deputy Tax Commissioner? A Yes, sir. Q.—Appointed when? A.—I think it was a year last June.

Q.—Appointed when? A.—I think it was a year last June.

Q.—What bushness were you in when you were appointed? A.—I was a city assessor for about fourteen years previous.

Q.—City assessor in Brooklyn? A.—Yes, sir.

Q.—What was your business before that? A.—I was in the cooperage business for about thirty years, up to two years ago.

The Chairman—Up to how long—how recent? A.—Up to about two years ago. I guess—from 1862 up to two years ago.

Mr. Moss—Your percentage on the Civil Service examination was 14.40? A.—I don't remember, Mr. Moss, what is was.

Q.—Well, I read from the official record that I have here? A.—It is only a wonder how we got it.

Q.—How so? A.—Well, there was a little excitement there at the time.

Q.—What was the excitement; what was it about?

A.—Well, there was a gentleman put out of the place there, and there was five of us there, and only two got out whole, out of the business altogether.

only two got our whole, out of the business actorether.

Q-I don't understand you—what gentleman was put out of the place? A.—One of the gentleman that was passing his examination. It seemed he talked, or something of that kind.
Q-Yes? He talked during the examination, did he, and was put out? A.—So the examiner said.
Q-Well, you were put out, too, weren't you?
A.—No sir. I were not.
Q-Well, you were required to make some affidavit? A.—No, sir.
Q-Well, you did make an affidavit, didn't you?
A.—No sir. I did not.
Q-You did not? A.—No, sir.
Q-There are affidavits attached to your papers, I see, which misled me, I see they are not your affidavits? A.—No, guess not.

DID NOT EXPECT IT SO LIVELY.

DID NOT EXPECT IT SO LIVELY.

DID NOT EXPECT IT SO LIVELY.

Q.—No, I see they are not. They are the affidavits of John C. Fitzgerald and of John Schlemm. Did that affect you in any way? Why do you speak of it? A.—Well, it made me a little excited, certainly, and I never knew anything about a Civil Service examination before.

Q.—No, I notice that on your arithmetic paper you only got 36 per cent. There were seven examples, and you only attempted three of them, and on the first example you are marked 5. I will state here, from the record, that the first question was the addition of a number of large sums, and it appears that three figures in the answer were incorrect. The answer was incorrect in the particular that three figures were wrong, and the examiners allowed 5 for that answer. That being an incorrect answer, which was allowed at 5, there were only two other sums completed, and 36 there were only two other sums completed, and 36 there were only two other sums completed, and 36 previous experience is 90 and 93—no, for writing it is 50 and 93, and for previous experience it is 95—and that was because of your having been an assessor for so many years, I supose? A.—I don't know what the cause of it was.

Q.—Now, the second example which you were required to perform was this: "On property assessed

quired to perform was this. "On property assessed at \$18,567,315, a tax of \$347,208.79 is levied. What is the tax rate?' Why did you not do that? A.-Well, I don't know. Probably it might have been the excitement. There was some period there that was very exciting. Q.-Well, how would you do that? Let us know? A.-By figuring.
Q.-How would you figure that example? Just

ook at it there (showing paper to witness)? A .-You can figure it, if you choose your satisfaction, are you? A -I think I have Q.-No; I am not going to do it. I am asking you to? A .- I say I am not going to. You can figure it, if you choose.

Q.-No, I am not: I don't choose to figure it?

A .- Well, I don't choose to, either. Q.-Can you do it? A.-Yes, str. Q.-How would you do it? By what method would you do it? I ask you that, because you did not answer it on your Civil Service examination, and it is but fair to you to give you the oppor-

Q .- You decline to do it? A .- Yes. Q .- All right, then. The fourth question, which you did not attempt to do upon your paper, was

were a salesman in your brother's grocery busi- this: "On a lot of land 25x100 there is a house running back sixty feet, with an extension 18x25. What percentage of the area of the lot is covered by the By what method would you do that? A -Well if I had to do it, I would do it

> do it. Q.-You would do it or you would get it done

A.-No, sir, I would do it. Q.-How would you do it? A.-I decline to an swer.

Q-Another question was this, which you did not answer: Suppose the house in question is 45 feet high, and the extension 30 feet high, what are the cubical contents of the building, disregarding space below the level of the street?" How would you go

to work to do that? A .- I decline to answer. Q-I suppose you do not care to do these sums! -No. I don't feel a bit like that just now, I

can tell you that. Q.-And the seventh question was: "The tax raised on a certain piece of property is \$871 16. The tax rate is \$1 75. What is the assessed value of the property?" That you could not do. Will you do it now? A .- No, sir. I will give you an equal answer

to that. Q.-There are three-there are four-of the examples which you did not do or attempt to do on your Civil Service examination, and as to which now you do not care to indicate the method of doing. A .- No; it is too warm, and if you choose i would be pleased to have you do it.

Q.-Well, I am not doing any sums new. . Neither am I. (Laughter.). Q.-Will you also tell me why it was in Question -I will read you the question first: "Find the tax raised at 2.7 on property assessed at \$26,489," and in giving your answer you placed a decimal point

Q.-But you have two decimal points here? A .- I placed the wrong decimal point. A.-Thet Q-You are willing to explain that? on't cost me any figuring, and it is very easily

Q-What portion of the city of New-York have you been assessing? A-I have been assessing the Borough of Brooklyn, the Twenty-sixth Ward. Q-is that the ward you have been acquainted with? A-I have been acquainted with it somewhat; yes, sir Q-Did you raise your assessments? A.—Some

would do? A .- Not any. Q .- Not any instructions? A .- We were invited to the office in New-York and simply the charter was read to us as to what our duties were, and that is all the instructions we ever had.

Q-Not overlooked by anybody? A-Not over

Q.-Who? A.-People in the district. Q.-Who? A.-Builders and owners. Q.-How many? A.-Several.

Q .- Then you did consult? A .- I did, certainly Q .- And for the purpose of getting at the values?

Q.-Led you to keep things as they were? A .- I hought they were high enough, except the Borough of Brooklyn? A .- Particularly in

been a city assessor? A .- Fourteen years. Q -In the city of New-York or in Brooklyn? A -in Brooklyn. Q .- And what did you assess there as a city asses

Mr. Hoffman-Mr. Ryan, how long have you

appointed a Deputy Tax Commissioner? A .- Yes, Q.-When did you make that application? A .-I don't know; just about the same time as the others did.

Q - You knew the value of real estate? A .- I did, Q .- Did you graduate from any college? A .- No, sir; I graduated as a mechanic Q-And when you went up for your examina-tion you did not succeed in getting as large a per-

I can tell you why that was.

FRANK UIHLEIN SWORN. HE HAD SOME EXPERIENCE AS REAL ES. TATE AGENT AND IN BUILDING.

ice examination with a rate of II, according to the official record? A.-Yes. Q.-And you were appointed when? A .- 1898, the 8th of July, I think Q -As a Deputy Tax Commissioner? A.-Yes, sir. Q.-You are one of the gentlemen who goes out,

York; lived in Yorkville all my lif Q .- How long have you built? A .- Twelve or Q.-In a firm or by yourself? A.-My father and myself. Q .- What salary are you receiving as Deputy Tax

Q.-Yorkville and New-York? A.-Yes, in New-

A.-No. I haven't done any building for three or four years since father died. Q-What business have you been in? A.-I have been in the real estate business, selling and taking charge of properties

ness to take a salaried position for \$1,700? A .-Yes, sir Q-And you did that to better your condition. didn't you? A .- In a way, yes.

suppose? A.—Yes. Q.—How? A.—Through the regular channels. Q .- What regular channels? A .- Got the application blanks in the Civil Service Department

Q-What district have you been ass -In the Borough of Queens. Q-In the Borough of Queens? Where do you live? A .- Live in New-York.

Q.-How long have you lived in New-York? A .-All my life. A STRANGER TO QUEENS.

Q.-Did you sell any property in Queens? I have negotiated for properties in Queens.
Q.-Where? A.-Flushing and Astoria, and dif-

ferent parts of Queens.

Q.-How many places in the last three years?

front of everything. Why did you do that? A .simply put the decimal point in the wrong place

Q.-It is an effort to figure in hot weather? A It is more than I want, I am sure, with sitting to

TURNED LOOSE ON BROOKLYN.

what; yes, sir

Q. Did you raise your assessments? A.—Somevery little.

Q.—Did you decrease some of them? A.—No. I don't think I did.

Q.—What was the percentage of increase in your district? A.—I don't know. We don't know anything about the percentage when we levy an assessment. We simply go and perform the work.

Q.—I know, but the Commissioner has figured out a percentage on the Borough of Brooklyn. I want to know if the deputy who assesses a certain district knows the percentage he raised? A.—I say I don't do it on a percentage.

Q.—Do you know what percentage it was raised?

A.—We are not through; no, sir.

Q.—You don't know? A.—I say we are not through with the work yet.

Q.—You don't know. That is an answer.

We are not through with the work yet.

Q.—Whom do you report to? A.—How do you mean?

mean?
Q.-Whom do you report your assessments to?
A.-I report them to the deputy in charge, and he reports them to New-York.
Q.-Who was the deputy in charge? A.-Mr.
Howe, I think.
Q.-Did you receive any instructions before you went out to make the assessments as to what you

Q .- So that when you went out you had the field in your district entirely to yourself? A .- Sure Q .- Not required to consult with anybody? A .-

Q .- Not looked over by anybody? A .- My district? Q.-Yes. A.-No, str. Q.-You consulted with no expert in your district?

A.-I consulted with several people.

Q .- How many? A .- Probably fifteen, twenty, or HE CONSULTED A LITTLE

Q .- And that did not lead you to increase? A.

or in Brooklyn? A .- I assessed all over Brooklyn. Q.—Real estate? A.—Real estate exclusively. Q.—You applied by a written application to be

Q.-You considered yourself an expert on the question of the valuation of real estate in Brookvn? A -I don't call myself an expert.

centage in arithmetic as others? A .- Yes, sir; and

Mr. Hoffman-I don't want to know why.

Mr. Moss-Mr. Uihlein. Frank A. Uihlein sworn Mr. Moss-Mr. Uiblein, you passed the Civil Ser-

values the property, puts on the figures upon which the people pay? A.-Yes, sir. Q.-What business have you been in-the real estate business? A-Builder and real estate. Q.-Wheresbouts? A.-In Yorkville and New-

York.

Commissioner? A.—Seventeen hundred dollars, Q.—You left a business to take a salary of \$1,700?

Q-Are you selling and taking charge of properties now? A.-No. str. Q .- Given it all up, have you? A - Yes. Q.-Then I say you have left the real estate bust-

Q.-You made application for this position, I

and went through the examination. Q-And who backed you? A Several prominent men in Yorkville, business people in Yorkville and people in New-York.

Q.-Whereabouts? A.-No. 327 East Eigthy. ninth-st.

Q.-Did you do anything in Queens? A -No. Q.-Did you do any collecting in Queens?

tunity to do it now, to show that you are superfor to the paper? A .- Well, I decline to do it.

Q .- How would you go to work to do it? decline to answer that. If I had to do it, I